



Betty T. Yee, Vice Chairwoman State Board of Equalization

Serving the 8.5 million Californians of the First Equalization District,
comprised of 21 counties along the northern and central California coast,
including the entire San Francisco Bay Area.



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Quarterly e-Newsletter

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Welcome to the summer edition of my e-newsletter.

The second quarter of 2008 was blessed with an historic California Supreme Court decision on May 15th that struck down the state's same-sex marriage ban. In a 4 to 3 decision, the Court concluded in its majority opinion by Chief Justice Ronald George, "...in the view of the substance and significance of the fundamental constitutional right to form a family relationship, the California Constitution properly must be interpreted to guarantee this basic civil right to all Californians, whether gay or heterosexual, and to same-sex couples as well as to opposite-sex couples."

As I have mentioned previously, California has affirmed and recognized same-sex couples jointly holding title to property and heading up households and raising children --- enacting property tax exclusions for registered domestic partners similar to those for heterosexual married couples and requiring registered domestic partners to file joint California income tax returns for the first time this year, respectively. I am heartened by the Court's decision to recognize that a person's sexual orientation has no bearing on being able to responsibly care for another and raise a family.

The second quarter of 2008 tragically ended with California experiencing the tremendous devastation resulting from over 1,700 fires throughout the state since June 20th caused by drought, high temperatures, and lightning strikes. Two of the largest fires continue to burn in the First Equalization District --- the Big Sur Basin Complex fire that has burned close to 75,000 acres, destroyed 22 homes, and threatened over 1,800 other structures and commercial properties; and the Gap Fire near Santa Barbara that has burned close to 10,000 acres, destroyed four structures, and threatened 2,900 homes and 228 commercial structures.

My hat goes off to the more than 20,000 people who have been deployed to fight these fires around the clock. And my heart goes out to those whose lives have been affected by these ravaging fires, especially those who have had to evacuate their homes and abandon their businesses.

As you begin your summer, please be mindful of the dry conditions throughout the state that likely will make 2008 one of the longest fire seasons in history. Be safe.

Sincerely,

BETTY T. YEE
Vice Chairwoman

SIGNIFICANT STATE BUDGET AND TAX NEWS

State to Begin New Fiscal Year on July 1st Without a Budget. As of June 30th, the State has not enacted a budget for the 2009-10 fiscal year. The two-house legislative Budget Conference Committee continues its work to resolve differences in the spending plan of the Senate and the Assembly. Both houses have placeholders in their spending plans that call for new revenues to help close the budget gap: about \$11 billion in the Senate plan, and \$8 billion in the Assembly version. Both houses appear poised to reject the Governor's proposal to bond against future State Lottery proceeds as a means to generate additional revenue.

Additionally, both State Controller John Chiang and State Treasurer Bill Lockyer have issued warnings about the State running out of cash to pay its bills in late August/early September and about the additional, exorbitant cost of borrowing, respectively. Vice Chairwoman Yee observes, "The Legislature is working hard to craft a spending plan for the new fiscal year. I believe it will become clear that a responsible budget must contain a combination of spending cuts and new revenues."



Emergency Relief Available for Taxpayers in First District Wildfire Areas. Emergency relief is available for individuals and businesses affected by the wildfires in Mendocino, Monterey, and Trinity counties. Such relief for tax and fee payers may include extensions for filing returns or payments, relief of interest and penalties, and copies of Board of Equalization (BOE) tax records.

Special relief in the form of a **one-month extension of time to file or pay taxes or fees** is available for sales and use taxes and certain excise taxes, special taxes, and environmental fees. This relief is available to any taxpayer or fee payer who, as a result of the recent wildfires, cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies.

Relief from interest and penalties may be provided for those persons who are unable to file their returns or pay certain taxes and fees due in a timely manner. If requesting an **Extension for Filing Returns or Relief of Interest and Penalties**, taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing. The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both on the BOE website at www.boe.ca.gov or can be requested by phone toll-free at the BOE Information Center: **1-800-400-7115**.

(Please note that the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, please call the Fuel Taxes Division at 916-322-9669 or 800-400-7115 and follow the prompts to Fuel Taxes.)

Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. **To obtain copies of critically needed tax records on file with the BOE**, including prior tax returns filed with the BOE, copies of audits, and permit application forms, please call the BOE Information Center toll free at **1-800-400-7115**.

If your taxable property is damaged or destroyed by the June 2008 fire, you may be eligible for property tax relief. Any claim for relief, including applications for reduced assessment are available from and must be filed with the assessor of the county in which the property is located.

Mendocino County Assessor's Office	(707) 463-4311
Monterey County Assessor's Office	(831) 755-5035
Trinity County Assessor's Office	(530) 623-1257

BOE Goes Paperless. Beginning in June, the BOE notified 90,000 taxpayers that they will no longer be receiving paper returns, but rather they will be expected to file their returns on-line beginning with their third quarter 2008 returns due October 31st. This first group of taxpayers represent single-location quarterly prepayment accounts, comprised of medium- to large-size businesses.

Additionally, beginning July 1st, all new businesses that apply for a seller's permit will be setup for e-filing. There are an estimated 165,000 new seller's permits issued each year. Over the next two years, the majority of existing sales and use tax accounts will be transitioned from paper to e-filing, phased in by account type and reporting basis. All businesses will receive BOE-file notices with their next quarterly tax returns, around July 1st. Taxpayers may request a one-year exemption from on-line filing.



Vice Chairwoman Yee states, "Eliminating paper returns makes good business sense and good environmental sense. I hope businesses will avail themselves of the e-filing options the BOE has to offer." Visit www.boe.ca.gov for more information about e filing.

Flavored Malt Beverages Regulations Approved. On June 11th, the California Office of Administrative Law (OAL) approved the Board-adopted regulations to impose the distilled spirits rate of tax to flavored malt beverages.

"These regulations are an important step to making a difference in the human toll and suffering from underage drinking," said Yee. "This action is a direct result of the extensive visits and testimony of young people who shared their perspectives and the experiences of their peers about the consumption of flavored malt beverages."

The OAL action concludes the rule-making process of clarifying the definition of distilled spirits to include flavored malt beverages, often called "alcopops." Currently, beer and beer products are taxed at 20 cents per gallon and distilled spirits are taxed at \$3.30 per gallon. The distilled spirit tax rate on flavored malt beverages becomes effective October 1, 2008.

MEETING WITH CALIFORNIA'S BUSINESS LEADERS IN SACRAMENTO

Vice Chairwoman Yee joined other elected officials in Sacramento to welcome the members and staff of the Silicon Valley Leadership Group (SVLG) at the SVLG's reception to kick off its Sacramento Advocacy Trip. Founded in 1977 by David Packard, SVLG now comprises 200 member companies of the Silicon Valley that collectively contribute more than \$1 trillion to the global economy. Vice Chairwoman Yee states, "The Silicon Valley is such a vibrant part of the California economy, employing more than 250,000 people in the region --- about one-fourth of the private sector jobs in the Silicon Valley. I applaud SVLG and its leadership role in working with government at all levels on issues affecting the economic health and quality of life in the Valley."



On April 2nd, Vice Chairwoman Yee, along with her colleagues on the Board, addressed the participants at the annual California Taxpayers Association (CalTax) Breakfast. She began her remarks by acknowledging the new women leadership at CalTax, with Teresa Casazza serving as President and Michele Pielsticker serving as Vice President and General Counsel. Vice Chairwoman Yee then focused her remarks on the State Budget and the challenges of enacting a sound, responsible budget. She impressed upon the CalTax membership, the need for CalTax to be "at the table" when revenue and tax proposals are considered in the budget deliberations so policymakers may understand the practical effects of such proposals and so CalTax can be an active participant in the solution to the State Budget gap.



APRIL MARKS FINANCIAL LITERACY MONTH

April is National Financial Literacy Month, a time to highlight the importance of developing and maintaining healthy financial habits. Vice Chairwoman Yee continues to be an advocate of financial literacy, sponsoring and participating in several events to promote financial health. She asserts, "Food price increases, the high cost of gasoline, and the mortgage crisis make financial education all the more important, as many more families experience tighter budgets and challenges to make ends meet."

On April 23rd, Vice Chairwoman Yee joined personal finance expert Jean Chatzky, Superintendent of Public Instruction Jack O'Connell, the National Football League, and VISA USA at Hiram W. Johnson High School in Sacramento to speak on the importance of assisting our youth and young adults to reach their financial goals --- whether it be attending college, buying a house, starting a business, or starting a family. She and Ms. Chatzky then coached a team of students in a virtual "financial football game" against a team of students coached by Superintendent O'Connell --- a fun, creative way to teach basic financial concepts to youth.



Later that day, Vice Chairwoman Yee then participated in the Community Empowerment Programs panel along with representatives from Operation Hope, One California, and the San Francisco Earn at the California Summit on Financial Literacy in Sacramento, convened by the California Society of Certified Public Accountants. The panel was facilitated by Jack Gallagher, host of the PBS program "Money Track." Vice Chairwoman Yee spoke about the work of her office and the BOE in providing free tax information and resources for those starting their own businesses. She noted, "My office and the BOE serve an important community empowerment role, assisting new and existing small businesses with understanding their state tax requirements. We are especially proud of the work we are doing in our emerging ethnic communities, where starting one's own business often is the first step to building assets."

Other panel topics included building coalitions across communities to improve financial literacy, financial education in California schools, the mortgage and housing crisis, and nonprofit programs that provide services for low-income Californians.

On April 30th, Vice Chairwoman Yee sponsored the Youth and Young Adult Financial Education Seminar, in cooperation with Assemblymember Sandré Swanson and Mayor Ronald V. Dellums at Oakland City Hall. According to Vice Chairwoman Yee, "Learning how to earn money, save it, and understand how to spend it will assist our youth to achieve financial success."

Seminar presenters and topics included representatives from the Franchise Tax Board on how to file for an income tax return, Junior Achievement of the Bay Area, Inc. on how to develop your own business, Golden 1 Credit Union on saving and establishing good credit, and the Mayor's Summer Youth Jobs Program on youth employment opportunities in Oakland. Seminar participants included high school students as well as parents.



ASIAN PACIFIC AMERICAN HERITAGE MONTH: A TIME TO HONOR GREAT LEADERS AND HEROES

Asian Pacific American Heritage Month is celebrated in May to commemorate the contributions of people of Asian and Pacific Islander descent in the United States. Vice Chairwoman Yee states, "Asian Pacific American Heritage Month is a time to celebrate and embrace diversity and deepen the understanding of the rich Asian and Pacific Islander cultures and traditions. It also is a time to celebrate the contributions leaders and heroes within the Asian and Pacific Islander American community."



Lifetime Achievement. On April 16th, Vice Chairwoman Yee joined numerous state and local elected officials and community leaders at the Annual Asian Pacific Islander Legislative Caucus Institute Dinner In Sacramento to honor Congressman Mike Honda with the Institute's Lifetime Achievement Award. Congressman Honda's long-standing commitment to public service --- as a member of the San Jose Planning Commission, an elected member of the San Jose Unified School Board, an elected member of the Santa Clara County Board of Supervisors, an elected member to the California State Assembly, and now serving as the elected representative of the 15th Congressional District that includes Silicon Valley --- has made him a recognized champion to under-represented communities through his work to promote social justice, racial tolerance, and civil rights.

A Health Pioneer. At its annual Food for Thought Gala on May 9th in San Francisco, the Asian Pacific Islander American Health Forum (APIAHF) honored Ms. Suki Terada-Ports, founder of the Family Health Project in 1989 to raise awareness about the effects of HIV/AIDS on communities of color. Under Ms. Terada-Ports' leadership, the work of the Family Health Project has informed and guided national policymakers, local officials, and funders in their response to the HIV/AIDS epidemic as well as help create organizations that serve communities with unique needs. The APIAHF is a national advocacy organization that promotes the health and well-being of the Asian and Pacific Islander community through public policy, program, and research initiatives. Its annual Food for Thought Gala showcases the culinary talents of local San Francisco Bay Area chefs.



A Labor Leader. Courtnei Sunjoo Pugh was honored on May 19th in Sacramento by the Asian Pacific Islander Legislative Caucus for her leadership and dedication to increasing the civic and political participation of Asian and Pacific Islander Americans and all Americans. Recognized for her work on numerous presidential, congressional, gubernatorial, and legislative campaigns throughout the country and on voter registration and community outreach projects, Ms. Pugh has been singled out as one who has influenced the surge of Asian and Pacific Islander Americans in politics in this country.

Speaking at the reception honoring Ms. Pugh, Vice Chairwoman Yee noted, "Courtnei has never forgotten her roots, from where she came. Her early experiences as a labor organizer of health care workers and Asian immigrant women in Oakland crystallized her calling to community empowerment." Ms. Pugh recently was elected to serve as the Political Director for the State Council of the Service Employees International Union.

Our Dedicated Veterans. In observance of Memorial Day, Vice Chairwoman Yee joined the American Legion Cathay Post #384 members and other community leaders on May 24th at St. Mary's Square in San Francisco. The observance event paid tribute to Chinese American veterans who served the United States in the Armed Forces and honored those who perished on the frontlines. In attendance were veterans from every international conflict since World War II.

Vice Chairwoman Yee's father, now deceased, served in active duty with the United States Army during World War II.



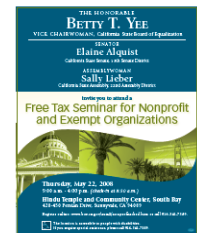
DEMAND REMAINS HIGH FOR FREE TAX SEMINARS IN THE FIRST DISTRICT

During the second quarter, five in-language sales and use tax classes were offered in Chinese and Spanish. Each class was well-attended by small business owners from diverse communities seeking information about sales and use tax laws and filing requirements. The classes were provided by in-language tax experts from the Oakland, Salinas, San Francisco, San Jose, San Francisco, and Santa Rosa district offices. Participants included restaurateurs, flea market vendors, auto body repairers, clothing and footwear purveyors, florists, upholsterers, tamale stand vendors, and grocers.

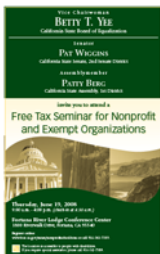
At the May 28th Board Meeting in Sacramento, the class instructors who worked together to develop and deliver the series of Basic Sales and Use Tax classes in Chinese, Spanish, and Vietnamese over the last three years were recognized by Vice Chairwoman Yee and the other Board Members with Superior Accomplishment Awards for their outstanding efforts. The team, comprised of auditors and compliance specialists, received awards for exceptional job performance that goes above and beyond the call of duty. Vice Chairwomen Yee also hosted a luncheon for the award-winning team in her office to show her appreciation of the talent and dedication demonstrated by the District 1 instructors. Due to the demand for these of the classes, Vice Chairwoman Yee is committed to continue offering these free classes to her constituents on an on-going basis.



Over 200 attendees participated in each of the Free Tax Seminars for Nonprofit and Exempt Organizations on May 22nd at the Hindu Temple and Community Center in Sunnyvale and on June 19th at the River Lodge Conference Center in Fortuna. Participants included representatives of organizations involved in the areas of education, environmental protection, youth and children services, senior services, recreational services, animal protection, veterans services, library services, and religious worship.



Commending the participants, Vice Chairwoman Yee said, "The nonprofit community consistently has picked up the slack where government services have fallen short of serving communities. I applaud the participants for staying on top of their tax requirements so they can continue the important work that they do."



A warm thank you to the Sunnyvale seminar co-sponsors, State Senator Elaine Alquist and State Assemblywoman Sally Lieber, and to the Fortuna seminar co-sponsors, State Senator Patricia Wiggins and State Assemblywoman Patty Berg --- as well as to our sister agencies for their informative presentations: the Internal Revenue Service, the Franchise Tax Board, the Employment Development Department, the Attorney General's office, the Alliance for Justice, and the Humboldt Area Foundation. A special note of gratitude and appreciation to the Hindu Temple and Community Center for donating the use of its facility and for the generous breakfast and lunch provided to the Sunnyvale seminar participants.

VICE CHAIRWOMAN YEE IN THE DISTRICT

Vice Chairwoman Yee remains very active with events in her district. Additional highlights of her activities this quarter include the following:

Cal Alumni Gather --- 1,100 Strong. On April 6th, Vice Chairwoman Yee, a 1979 University of California Berkeley alumnus, attended the 140th Cal Charter Gala 2008 at Fort Mason in San Francisco, along with over 1,100 other alumni including State Senator Mike Machado and former Assemblywoman Dion Aroner. The Gala event was capped with honoring the Honorable Thelton Henderson as the 2008 Alumnus of the Year (BA 1955, JD 1962) for his numerous civil rights achievements. Vice Chairwoman Yee took the opportunity to thank Cal Chancellor Robert J. Birgeneau for his tremendous leadership in maintaining the reputation of Cal as a model public university under challenging fiscal times.



Earth Day 2008. Vice Chairwoman Yee joined hundreds along California's coast over the Earth Day weekend in April for a beach clean-up at Ocean Beach in San Francisco. A native of San Francisco, she has been a lifelong advocate for protecting our coast for future generations to enjoy.



Developing Public Sector Leaders. Kicking off the Asian Pacific State Employees Association Leadership Conference in West Sacramento on May 9th, Vice Chairwoman Yee addressed the attendees about the challenges and opportunities facing state and local government employees --- tight budgets, higher program and service demands, and the loss of expertise and institutional memory with "baby-boomer" retirements. She thanked the attendees for their continued commitment to public service as managers and supervisors and conveyed the need for these leaders to recognize the changing demands of the public sector workplace and to focus on, harness, and develop the strengths of their employees in meeting these demands.



Honoring Leaders in the Fight Against HIV/AIDS. Each year, the San Francisco AIDS Foundation at its Annual Leadership Awards Dinner, honors those who have made a significant impact in the fight to end the pandemic caused by HIV. On May 1st, Vice Chairwoman Yee joined the Foundation at Fort Mason in San Francisco to recognize the contributions of Drew Altman, CEO and President, The Henry J. Kaiser Family Foundation; Gilead Sciences, Inc.; and the Honorable Bevan Dufty, San Francisco Board of Supervisors. She notes, "These extraordinary individuals and organizations ensure that people affected by HIV and AIDS have access to care, treatment, housing, and other services to enhance their quality of life."



Remembering Harvey Milk. Vice Chairwoman Yee joined the San Francisco community in the unveiling of the bust of Harvey Milk on May 22nd. The smiling bust of the influential politician is permanently displayed at the top of the grand staircase at San Francisco's City Hall. Milk was the first openly gay person to be elected to a significant office in a major United States city. Engraved on the pedestal is a quote from one of the audiotapes Milk recorded in the event of his assassination, which he openly predicted several times before his death: *"I ask for the movement to continue because my election gave young people out there hope. You gotta give 'em hope."*



A Very Special San Francisco Public School. On May 23rd, Ulloa Elementary School located in the Parkside/Sunset District of San Francisco celebrated its award from the California Department of Education as a California Distinguished School. Only five percent of California schools are given the award each year and in 2008 Ulloa was the only school in San Francisco to receive it. For the last six years, test scores at Ulloa Elementary School have been improving steadily, placing it among the top 10 percent of elementary schools in California. Additionally, for the last five years, Ulloa Elementary School also has been designated as a Title I Academic Achievement San Francisco school.



Vice Chairwoman Yee, along with San Francisco Unified School District Superintendent Carlos Garcia, Board of Supervisor member Carmen Chu, and San Francisco Recreation and Park General Manager Yomi Agunbiade, joined the students, parents, and staff of Ulloa Elementary School to celebrate their academic success and to allow the students to be the first to play on the newly renovated field in the adjacent Sunset Playground. Ms Yee notes, "Honoring the students, staff, and parents at Ulloa Elementary School is a source of tremendous pride for me as a resident of San Francisco's Parkside/District and as a product of the San Francisco public schools. I also have bragging rights that four of my nieces and nephews are Ulloa graduates."

Meeting Asian American Women Professionals. Vice Chairwoman Yee provided the keynote address at the San Francisco Chapter of the National Association of Asian American Professionals at its Women's Leadership Forum on May 31st. She addressed women leaders from the business, financial, nonprofit, and academic sectors, focusing on the unique leadership styles each of us possesses; influences and events in her life that shaped her commitment to public service and elective office; her work as a Board of Equalization member; and her commitment to getting more women to assume leadership roles in both the public and private sectors. "Being a leader, first and foremost, is understanding that each of us can make a difference in the lives of others."



PROMOTING PUBLIC SERVICE AND ISSUE ADVOCACY

On April 30th, Vice Chairwoman Yee addressed the API Sisterhood Alliance and public policy students at Mills College in Oakland about being an elected official, her work on the Board, issues within the Board's jurisdiction, and her perspectives on the State Budget. Mills College is the only four-year institution in California that offers an undergraduate degree in public policy. Vice Chairwoman Yee notes, "Clearly by the questions and conversations I had with the students at Mills College today, our young adults care a great deal about the future of this state. Perhaps more importantly, they demonstrate a commitment to public service, looking for ways to serve regardless of their vocation."



Vice Chairwoman Yee continues to take the opportunity to talk with young people about public service. Addressing the University of California Public Policy and International Affairs Institute summer fellows and the University of California Capitol Center Master's in Public Administration Program students on June 26th, she shared her views on current and emerging state issues and her work on the Board of Equalization. She also responded candidly to questions specifically about her experiences running for and serving in elective office, including the personal sacrifices she has had to make.

"I personally am committed to getting more women and those from under-represented communities in elective office," states Vice Chairwoman Yee. "Running for office is not for everyone, so it is important for young people to know they can still serve if they do not run for office."



INCREASING THE RANKS OF BAY AREA WOMEN ENTREPRENEURS

On June 20th, Creating Economic Opportunities for Women (CEO Women) held its graduation ceremony for its 2007-2008 class at the Oakland Museum. CEO Women was founded in 2000 to assist immigrant and refugee women to become self-sufficient. Capitalizing on the hard work ethic these women possess when they come to the United States, CEO Women provides training in English, communications, and entrepreneurial skills; alumni support, and access to capital for these women to become successful in their own business. Since its inception, CEO women has provided support to over 1,000 women.

Vice Chairwoman Yee and her staff participated in the graduation ceremony with the presentation of certificates of recognition to each of the graduates and packets of information and resource materials about doing business in California. She notes, “CEO Women is such an innovative and important program that not only helps women become self-sufficient, but builds stable families and healthy communities. I extend my best wishes to CEO Women and all the graduates for continued success.”



SUMMER OF LOVE AND PRIDE IN SAN FRANCISCO

Less than two weeks after same-sex marriage became legal in California, Vice Chairwoman Yee joined state and local elected officials, community-based organizations, and corporate partners gathered at the 38th Annual San Francisco Lesbian, Gay, Bisexual, and Transgender Pride Celebration on June 29th. Over 500,000 participants and spectators participated in the parade, of which the theme was “United by Pride, Bound for Equality.”

Vice Chairwoman Yee participated in the Pride Weekend activities, celebrating the recent marriage decision, congratulating the recent newlyweds, and expressing her continued commitment to work towards the attainment of full equality for lesbian, gay, bisexual, and transgender persons. “I will continue to work to be sure there is only one definition of marriage for all in California law and in the tax code,” she exclaimed before a packed audience at the annual Alice B. Toklas LGBT Democratic Club breakfast.



GASOLINE CONSUMPTION WATCH

March 2008 showed a continuing downward trend in gasoline consumption, whereby Californians used 3.2 percent less gasoline than they did in March a year ago.

Total gallons of gasoline used were 43.5 million fewer in March this year over last. The average California gas price at the pump rose to \$3.61 in March 2008, about 16 percent above the average price of March 2007. Vice Chairwoman Yee observes, "Nearly twice as much sales tax is generated annually by higher gasoline prices than five years ago. Those higher prices generated approximately \$3.6 billion in sales tax during 2007 when the average price was \$3.12. In contrast, 2003's gasoline sales generated \$2.1 billion when the average pump price was \$1.88."

Diesel fuel sold for use on California roads in March 2008 also was down from that of March 2007, about 12.4 percent lower. On a quarterly basis, diesel fuel consumption on roads declined 3.7 percent in the first quarter of 2008 compared to the first quarter of 2007. This is the second consecutive quarter diesel fuel use on roads has declined. The decreased consumption reflects both the impacts of higher diesel prices and the slowing economy, which is associated with less freight movement on California roads and highways. On a quarterly basis, California diesel prices were up 27.4 percent compared to the first quarter of 2007.

HOMEOWNER AND RENTER ASSISTANCE PROGRAM CLAIM BOOKLETS AVAILABLE IN JULY

Claim booklets for the California Homeowner and Renter Assistance (HRA) Program will be available after July 1st. The HRA Program provides qualified individuals with an annual payment based on the amount of property tax paid directly by homeowners or paid indirectly by renters as part of their rent. This non-taxable payment is intended to partially offset direct or indirect property tax costs to low-income seniors, and blind or disabled individuals. The California Franchise Tax Board (FTB) administers this program, but you can qualify for and receive this benefit even if you do not file a California income tax return. In fact, you must file a separate HRA claim form even if you do file a tax return.

You may qualify for this program if you:

- Were either 62 years or older, blind, or disabled on December 31, 2007;
- Had a total household income of no more than \$44,096 in 2007 (this amount is indexed for inflation and changes from year to year);
- Own a home and lived in it or lived in a qualified rented residence subject to property tax; and
- Are a U.S. citizen or a qualified alien at the time you file your claim.

For 2008, homeowners can receive a maximum of \$472.60 in assistance while renters may receive a maximum of \$347.50 in assistance, based on the amount of the claimant's household income last year.

To file for HRA assistance, obtain a HRA Claim Booklet, Form 9000H/9000R from the FTB. Form 9000H is for homeowners, and Form 9000R is for renters. This booklet contains the form you will need to complete, instructions, a detailed explanation of the eligibility requirements, and answers to many questions you may have regarding the program.

If you filed for HRA for the previous year, FTB will automatically send the appropriate forms to you. If you have moved or are filing for HRA for the first time, you may contact FTB toll-free at 1-800-868-4171 or download the information by visiting FTB's website at www.ftb.ca.gov.



UPCOMING EVENTS

The following schedule includes free outreach and education events in the First Equalization District from July 1, 2008 through September 30, 2008:

July

- 3 Basic Sales and Use Tax Class (English) – San Francisco
- 12 Homeowner's & Renter's Assistance (HRA) Program Workshop – Hayward
- 15 Basic Sales and Use Tax Class (English) – Oakland
- 17 Basic Sales and Use Tax Class (Spanish) – Vacaville

August

- 7 Basic Sales and Use Tax Class (English) – San Francisco
- 8 Basic Sales and Use Tax Class (English) – San Jose
- 13 Basic Sales and Use Tax Class (English) – Salinas
- 19 Basic Sales and Use Tax Class (English) – Oakland

September

- 4 Basic Sales and Use Tax Class (English) – San Francisco
- 10 Basic Sales and Use Tax Class (Chinese) – Cupertino
- 16 Basic Sales and Use Tax Class (English) – Oakland
- 17 Basic Sales and Use Tax Class (English) – San Jose
- 25 Women's Financial Conference – San Francisco

For more information about these events, please visit <http://www.boe.ca.gov/members/yee/seminars.htm>.